

House File 2108 - Reprinted

HOUSE FILE 2108
BY COMMITTEE ON JUDICIARY

(SUCCESSOR TO HSB 508)

(As Amended and Passed by the House February 11, 2014)

A BILL FOR

1 An Act relating to property tax assessment and taxation by
2 modifying requirements relating to property assessment
3 notices and equalization order notices, modifying provisions
4 relating to property assessment protests, and including
5 applicability provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.23, Code 2014, is amended to read as
2 follows:

3 **441.23 Notice of valuation.**

4 If there has been an increase or decrease in the valuation
5 of the property, or upon the written request of the person
6 assessed, the assessor shall, at the time of making the
7 assessment, inform the person assessed, in writing, of the
8 valuation put upon the taxpayer's property, and notify the
9 person, that if the person feels aggrieved, to contact the
10 assessor pursuant to section 441.30 or to appear before the
11 board of review and show why the assessment should be changed.
12 However, if the valuation of a class of property is uniformly
13 decreased, the assessor may, in lieu of individual written
14 notices, notify the affected property owners by publication
15 in the official newspapers of the county. The owners of real
16 property shall be notified not later than April 1 of any
17 adjustment of the real property assessment.

18 Sec. 2. Section 441.26, subsection 1, Code 2014, is amended
19 to read as follows:

20 1. The director of revenue shall each year prescribe
21 the form of assessment roll to be used by all assessors in
22 assessing property, in this state, also the form of pages of
23 the assessor's assessment book. The assessment rolls shall
24 be in a form that will permit entering, separately, the names
25 of all persons assessed, and shall also contain a notice in
26 substantially the following form:

27 If you are not satisfied that the foregoing assessment is
28 correct, you may contact the assessor on or after April ~~1~~ 2,
29 to and including ~~May 4~~ April 25, of the year of the assessment
30 to request an informal review of the assessment pursuant to
31 section 441.30.

32 If you are not satisfied that the foregoing assessment is
33 correct, you may file a protest against such assessment with
34 the board of review on or after April ~~7~~ 2, to and including ~~May~~
35 ~~5~~ April 30, of the year of the assessment, such protest to be

1 confined to the grounds specified in section 441.37.

2 Dated: .. day of ... (month), .. (year)

3

4 County/City Assessor.

5 Sec. 3. Section 441.26, subsection 2, Code 2014, is amended
6 to read as follows:

7 2. The notice in ~~1981~~ and each odd-numbered year thereafter
8 shall contain a statement that the assessments are subject
9 to equalization pursuant to an order issued by the director
10 of revenue, that the county auditor shall give notice on or
11 before October ~~15~~ 8 by publication in an official newspaper of
12 general circulation to any class of property affected by the
13 equalization order, that the county auditor shall give notice
14 by mail postmarked on or before October 8 to each property
15 owner or taxpayer whose valuation has been increased by the
16 equalization order, and that the board of review shall be in
17 session from October 15 to November ~~15~~ 30 to hear protests of
18 affected property owners or taxpayers whose valuations have
19 been adjusted by the equalization order.

20 Sec. 4. Section 441.28, Code 2014, is amended to read as
21 follows:

22 **441.28 Assessment rolls — change — notice to taxpayer.**

23 The assessment shall be completed not later than April 1 each
24 year. If the assessor makes any change in an assessment after
25 it has been entered on the assessor's rolls, the assessor shall
26 note on the roll, together with the original assessment, the
27 new assessment and the reason for the change, together with the
28 assessor's signature and the date of the change. Provided,
29 however, in the event the assessor increases any assessment the
30 assessor shall give notice of the increase in writing to the
31 taxpayer by mail postmarked no later than April 1. No changes
32 shall be made on the assessment rolls after April 1 except by
33 written agreement of the taxpayer and assessor under section
34 441.30, by order of the board of review or of the property
35 assessment appeal board, or by decree of court.

1 Sec. 5. Section 441.30, Code 2014, is amended to read as
2 follows:

3 **441.30 Informal assessment review period — ~~recommendation~~**
4 **written agreement.**

5 1. Any property owner or aggrieved taxpayer who is
6 dissatisfied with the owner's or taxpayer's assessment may
7 contact the assessor by telephone or in writing by paper or
8 electronic medium on or after April ~~1~~ 2, to and including ~~May~~
9 ~~4 April 25~~, of the year of the assessment to inquire about the
10 specifics and accuracy of the assessment. Such an inquiry may
11 also include a request for an informal review of the assessment
12 by the assessor under one or more of the grounds for protest
13 authorized under section 441.37 for the same assessment year.

14 2. In response to an inquiry under subsection 1, if the
15 assessor, following an informal review, determines that the
16 assessment was incorrect under one or more of the grounds for
17 protest authorized under section 441.37 for the same assessment
18 year, the assessor may ~~recommend that the property owner or~~
19 ~~aggrieved taxpayer file a protest with the local board of~~
20 ~~review and may file a recommendation with the local board of~~
21 ~~review related to the informal review on or before April 25~~
22 enter into a signed written agreement with the property owner
23 or aggrieved taxpayer authorizing the assessor to correct
24 or modify the assessment according to the agreement of the
25 parties.

26 ~~3. A recommendation filed with the local board of review~~
27 ~~by the assessor pursuant to subsection 2 shall be utilized by~~
28 ~~the local board of review in the evaluation of all evidence~~
29 ~~properly before the local board of review.~~

30 ~~4. 3.~~ This section, ~~including any action taken by the~~
31 ~~assessor under this section,~~ shall not be construed to limit a
32 property owner or taxpayer's ability to file a protest with the
33 local board of review under section 441.37.

34 Sec. 6. Section 441.35, subsection 2, Code 2014, is amended
35 to read as follows:

1 2. In any year after the year in which an assessment has
 2 been made of all of the real estate in any taxing district, the
 3 board of review shall meet as provided in section 441.33, and
 4 where the board finds the same has changed in value, the board
 5 shall revalue and reassess any part or all of the real estate
 6 contained in such taxing district, and in such case, the board
 7 shall determine the actual value as of January 1 of the year
 8 of the revaluation and reassessment and compute the taxable
 9 value thereof. If the assessment of any such property is
 10 raised, or any property is added to the tax list by the board,
 11 the clerk shall give notice in the manner provided in section
 12 441.36. ~~However, if~~ If the assessment of all property in any
 13 taxing district is ~~raised~~ revalued and reassessed, the board
 14 ~~may~~ shall, in addition to notices required to be provided in
 15 the manner specified in section 441.36, instruct the clerk to
 16 give immediate notice by one publication in one of the official
 17 newspapers located in the taxing district, ~~and such published~~
 18 ~~notice shall take the place of the mailed notice provided for~~
 19 ~~in section 441.36, but all other provisions of that section~~
 20 ~~shall apply.~~ The decision of the board as to the foregoing
 21 matters shall be subject to appeal to the property assessment
 22 appeal board within the same time and in the same manner as
 23 provided in section 441.37A and to the district court within
 24 the same time and in the same manner as provided in section
 25 441.38.

26 Sec. 7. Section 441.37, subsection 1, paragraph a,
 27 unnumbered paragraph 1, Code 2014, is amended to read as
 28 follows:

29 Any property owner or aggrieved taxpayer who is dissatisfied
 30 with the owner's or taxpayer's assessment may file a protest
 31 against such assessment with the board of review on or after
 32 April 7 2, to and including ~~May 5~~ April 30, of the year of the
 33 assessment. In any county which has been declared to be a
 34 disaster area by proper federal authorities after March 1 and
 35 prior to May 20 of said year of assessment, the board of review

1 shall be authorized to remain in session until June 15 and the
 2 time for filing a protest shall be extended to and include the
 3 period from May 25 to June 5 of such year. The protest shall
 4 be in writing and, except as provided in subsection 3, signed
 5 by the one protesting or by the protester's duly authorized
 6 agent. The taxpayer may have an oral hearing on the protest if
 7 the request for the oral hearing is made in writing at the time
 8 of filing the protest. The protest must be confined to one or
 9 more of the following grounds:

10 Sec. 8. Section 441.37, subsection 3, Code 2014, is amended
 11 to read as follows:

12 3. For assessment years beginning on or after January
 13 1, 2014, the board of review may allow property owners or
 14 aggrieved taxpayers who are dissatisfied with the owner's or
 15 taxpayer's assessment to file a protest against such assessment
 16 by electronic means. Electronic filing of assessment protests
 17 may be authorized for the protest period that begins April
 18 7 2, the protest period that begins October ~~15~~ 8, or both.
 19 Except for the requirement that a protest be signed, all other
 20 requirements of this section for an assessment protest to the
 21 board of review shall apply to a protest filed electronically.
 22 If electronic filing is authorized by the local board of
 23 review, the availability of electronic filing shall be clearly
 24 indicated on the assessment roll notice provided to the
 25 property owner or taxpayer and included in both the published
 26 equalization order notice and the equalization order notice
 27 mailed to the property owner or taxpayer.

28 Sec. 9. Section 441.49, subsection 1, paragraph b, Code
 29 2014, is amended to read as follows:

30 b. However, an assessing jurisdiction may request the
 31 director to permit the use of an alternative method of
 32 applying the equalization order to the property values in the
 33 assessing jurisdiction, provided that the final valuation
 34 shall be equivalent to the director's equalization order. The
 35 assessing jurisdiction shall notify the county auditor of

1 the request for the use of an alternative method of applying
 2 the equalization order and the director's disposition of the
 3 request. The request to use an alternative method of applying
 4 the equalization order, including procedures for notifying
 5 affected property owners and appealing valuation adjustments,
 6 shall be made within ten days from the date the county auditor
 7 receives the equalization order and the valuation adjustments,
 8 and appeal procedures shall be completed by ~~November 30~~
 9 December 15 of the year of the equalization order. Compliance
 10 with the provisions of section 441.21 is sufficient grounds
 11 for the director to permit the use of an alternative method of
 12 applying the equalization order.

13 Sec. 10. Section 441.49, subsections 2 and 4, Code 2014, are
 14 amended to read as follows:

15 2. *a.* On or before October ~~15~~ 8 the county auditor shall
 16 cause to be published in official newspapers of general
 17 circulation the final equalization order. The county auditor
 18 shall also notify each property owner or taxpayer whose
 19 valuation has been increased by the final equalization order by
 20 mail postmarked on or before October 8. The publication and
 21 the individual notice mailed to each affected property owner or
 22 taxpayer shall include, in type larger than the remainder of
 23 the publication or notice, the following ~~statement~~ statements:

24 Assessed values are equalized by the department of revenue
 25 every two years. Local taxing authorities determine the final
 26 tax levies and may reduce property tax rates to compensate
 27 for any increase in valuation due to equalization. If you
 28 are not satisfied that your assessment as adjusted by the
 29 equalization order is correct, you may file a protest against
 30 such assessment with the board of review on or after October
 31 9, to and including October 31.

32 *b.* Failure to publish the equalization order or to notify
 33 property owners or taxpayers of the equalization order has no
 34 effect upon the validity of the orders.

35 4. The local board of review shall reconvene in special

1 session from October 15 to November ~~15~~ 30 for the purpose of
2 hearing the protests of affected property owners or taxpayers
3 within the jurisdiction of the board whose valuation of
4 property if adjusted pursuant to the equalization order issued
5 by the director of revenue will result in a greater value than
6 permitted under section 441.21. The board of review shall
7 accept protests only during the ~~first ten days following the~~
8 ~~date the local board of review reconvenes~~ period of time from
9 October 9 to and including October 31. The board of review
10 shall limit its review to only the timely filed protests. The
11 board of review may adjust all or a part of the percentage
12 increase ordered by the director of revenue by adjusting the
13 actual value of the property under protest to one hundred
14 percent of actual value. Any adjustment so determined by
15 the board of review shall not exceed the percentage increase
16 provided for in the director's equalization order. The
17 determination of the board of review on filed protests is
18 final, subject to appeal to the property assessment appeal
19 board. A final decision by the local board of review, or the
20 property assessment appeal board, if the local board's decision
21 is appealed, is subject to review by the director of revenue
22 for the purpose of determining whether the board's actions
23 substantially altered the equalization order. In making the
24 review, the director has all the powers provided in chapter
25 421, and in exercising the powers the director is not subject
26 to chapter 17A. Not later than fifteen days following the
27 adjournment of the board, the board of review shall submit to
28 the director of revenue, on forms prescribed by the director, a
29 report of all actions taken by the board of review during this
30 session.

31 Sec. 11. IMPLEMENTATION OF ACT. Section 25B.2, subsection
32 3, shall not apply to this Act.

33 Sec. 12. APPLICABILITY. This Act applies to assessment
34 years beginning on or after January 1, 2015.